

EXHIBIT D

EXAMINATION UNDER OATH OF BRIAN VAUGHN
JUNE 12, 2002

SHEET 1 PAGE 1

EXAMINATION UNDER OATH OF
BRIAN VAUGHN
JUNE 12, 2002

A P P E A R A N C E S**For the Internal Revenue Service:**

Maureen Loviglio, Esq.
 Viviana Taverna, Esq.
 Timothy Mulvey, Esq.
 Michael R. Friedman
 Steve Wittingham, Esq.
 290 Broadway
 12th Floor
 New York, New York 10007

For the Affiant:

Gerald A. Kafka, Esq.
 Michael J. Desmond, Esq.
 Ronald J. Buch, Jr., Esq.
 McKEE NELSON LLP
 1919 M Street, NW
 Suite 800
 Washington, DC 20036

Debbie Franklin, CCR
 2000 Julie Drive
 Mt. Juliet, Tennessee 37122
 (615) 758-4516

PAGE 3

The examination under oath of Brian Vaughn

was taken by counsel for the Internal Revenue Service, pursuant to agreement, at 810 Broadway, Suite 400, Nashville, Tennessee, on June 12, 2002, commencing at approximately 9:00 a.m., for all purposes allowed under the Tennessee Rules of Civil Procedure, before Debbie Franklin, Court Reporter and Notary, State of Tennessee at Large, in accordance with the following stipulation.

STIPULATION

It is agreed that Debbie Franklin, Court Reporter and Notary, may swear the affiant, and that the reading and signing of the completed statement by the affiant are expressly waived.

PAGE 2

I N D E X

	PAGE
Examination by Ms. Loviglio	4
Examination by Ms. Taverna	45
Examination by Ms. Loviglio	107
Examination by Ms. Taverna	110
Examination by Ms. Loviglio	122
Examination by Ms. Taverna	123
Examination by Ms. Loviglio	140
Examination by Ms. Taverna	148
Examination by Mr. Mulvey	189
Examination by Ms. Loviglio	190
Examination by Ms. Taverna	190

E X H I B I T S

	PAGE
No. 1 Notice 2001-51	163

PAGE 4

BRIAN VAUGHN,

was called as an affiant, and after having been first duly sworn, testified as follows:

EXAMINATION**BY MS. LOVIGLIO:**

Q Can you go through your educational background, please.

A Sure. I graduated in 1988, in December '88, from at that time Northeast Louisiana University in Monroe, Louisiana, with a BBA and major in accounting.

Q And where have you worked since completing your education?

A I've worked for Arthur Andersen, KP&G, Deloitte & Touche, and Ernst & Young.

Q In that order?

A Yes.

Q When did you start at E&Y?

A In January of 1998.

Q What position did you hold at E&Y?

A Senior manager national tax.

Q And was there a group within national tax that you worked in?

A PFC.

Q What's PFC?

DEBBIE FRANKLIN, CCR (615) 758-4516

SDNY-00000625